

## Article - Tax - General

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§13-520.

(a) On receipt of a petition, the clerk of the Tax Court immediately shall issue a subpoena that requires the appropriate tax determining agency to produce at a hearing before the Tax Court:

(1) the record of the proceeding from which the appeal is taken or a certified copy of the record; and

(2) any map, plat, or other document that is connected with the record.

(b) On request of a party, the Tax Court shall issue a subpoena that requires at a hearing before the Tax Court:

(1) the appearance of a witness to testify; and

(2) the production of any pertinent document.

(c) A subpoena issued under this section or § 13-521 of this subtitle shall be served by:

(1) the sheriff or deputy sheriff of the jurisdiction in which the person subpoenaed is found;

(2) the clerk or a deputy clerk of the Tax Court;

(3) certified mail, return receipt requested; or

(4) a private process server.

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